

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of }  
JOHN F. AND BERTHELLE L. PATRICK }

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed on January 17 , 1963, by John F. and Berthelle L. Patrick for rehearing of their appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition or in the supplemental memorandum filed on February 21, 1963, constitutes cause for the granting thereof and, accordingly, it is ordered that the petition be and the same is hereby denied, and that our order of December 19, 1962, be and the same is hereby affirmed,

Done at Sacramento, California, this 19th day of March, 1963, by the State Board of Equalization.

John W. Lynch , Chairman  
Geo. R. Reilly , Member  
Paul R. Leake , Member  
Richard Nevins , Member  
\_\_\_\_\_, Member

ATTEST: Dixwell L. Pierce , Secretary